

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5275. FALSE INFORMATION WITH RESPECT TO WITHHOLDING ALLOWANCE

In addition to any other penalty provided by law, if any individual in claiming a withholding allowance states: [1969, c. 154, §F (NEW).]

1. An amount less than wages. As the amount of the wages shown on his return for any taxable year an amount less than such wages actually shown, or

[1969, c. 154, §F (NEW) .]

2. An amount greater than shown deductions. As the amount of the itemized deductions referred to in section 5125 shown on the return for any taxable year an amount greater than such deductions actually shown, he will pay a penalty of \$50 for such statement, unless:

A. Such statement did not result in a decrease in the amounts deducted and withheld, or [1969, c. 154, §F (NEW).]

B. The taxes imposed with respect to the individual under this Part for the succeeding taxable year do not exceed the sum of the payments of estimated tax which are considered payments on account of such taxes. [1969, c. 154, §F (NEW).]

[1979, c. 378, §44 (AMD) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §44 (AMD).

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